

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

March 8, 2023

Andrew Gordon Chief Executive Officer Coffee Holding Co., Inc. 3475 Victory Boulevard Staten Island, New York 10314

> Re: Coffee Holding Co., Inc. Form 8-K Furnished on January 25, 2023 File No. 001-32491

Dear Andrew Gordon:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Manufacturing